

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
LITIGATION

This document relates to: 18-cv-05053, 18-cv-09797,  
18-cv-09836, 18-cv-09837,  
18-cv-09838, 18-cv-09839,  
18-cv-09840, 18-cv-09841,  
18-cv-10100

Master Docket 18-md-02865  
(LAK)

**STIPULATION AND [PROPOSED] ORDER EXTENDING  
TIME TO ANSWER AMENDED THIRD-PARTY COMPLAINTS**

WHEREAS, Third-Party Plaintiffs Acer Investment Group, LLC; Darren Wittwer, and Elaina Crema (as personal representative of the estate of Robert V. Crema) (collectively, the “Third-Party Plaintiffs”) filed Amended Third-Party Complaints against Third-Party Defendant MCML Limited (“ED&F”) in the above-listed actions;

WHEREAS, ED&F moved for dismissal of the Amended Third-Party Complaints on June 11, 2024;

WHEREAS, ED&F’s motion to dismiss the Amended Third-Party Complaints was denied by Pretrial Order No. 50, dated February 28, 2025;

IT IS HEREBY STIPULATED AND AGREED, by and between ED&F and the Third-Party Plaintiffs, that ED&F’s deadline to answer the Amended Third-Party Complaints (Dkt. Nos. 1019-1, 1019-2, 1019-3) shall be extended by thirty-one (31) days, up to and including Monday, April 14, 2025.

No provision of this Stipulation and Order shall be construed as a waiver of, and ED&F expressly reserves, all defenses.

This is the parties' first request to modify the time for answering the Amended Third-Party Complaints.

Dated: March 10, 2025

By: /s/ Neil S. Binder

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*On behalf of Third-Party Defendant  
MCML Limited.*

By: /s/ John C. Blessington

(e-signed with consent)  
John C. Blessington (*pro hac vice*)  
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*On behalf of Third-Party Plaintiffs Acer  
Investment Group, LLC; Elaina Crema  
(as personal representative of the Estate  
of Robert V. Crema); and Darren  
Wittwer*

SO ORDERED:

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Hon. Lewis A. Kaplan  
United States District Judge